

**Lampiran 1. Sampel Penelitian**

<b>No.</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	ALKA	Alaska Industrindo Tbk
4	ALMI	Alumindo Light Metal Industry Tbk
5	AMFG	Asahimas Flat Glass Tbk
6	AUTO	Astra Auto Part Tbk
7	BRAM	Indo Kordsa Tbk
8	BRNA	Berlina Tbk
9	BTON	Beton Jaya Manunggal Tbk
10	BUDI	Budi Acid Jaya Tbk
11	CEKA	Cahaya Kalbar Tbk
12	CPIN	Charoen Pokphand Indonesia Tbk
13	CTBN	Citra Turbindo Tbk
14	DLTA	Delta Djakarta Tbk
15	DVLA	Darya Varia Laboratoria Tbk
16	EKAD	Ekadharma International Tbk
17	ESTI	Ever Shine Textile Industry Tbk
18	ETWA	Eterindo Wahanatama Tbk
19	FASW	Fajar Surya Wisesa Tbk
20	GDYR	Goodyear Indonesia Tbk
21	GGRM	Gudang Garam Tbk
22	HMSP	Hanjaya Mandala Sampoerna Tbk
23	IGAR	Champion Pasific Indonesia Tbk
24	IKBI	Sumi Indo Kabel Tbk
25	IMAS	Indomobil Sukses International Tbk
26	INAI	Indal Aluminium Industry Tbk
27	INDF	Indofood Sukses Makmur Tbk
28	INDR	Indo Rama Synthetic Tbk

**Lampiran 1. Sampel Penelitian (Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
29	INDS	Indospring Tbk
30	INTP	Indocement Tunggul Prakasa Tbk
31	JECC	Jembo Cable Company Tbk
32	JPFA	Japfa Comfeed Indonesia Tbk
33	JPRS	Jaya Pari Steel Tbk
34	KBLI	KMI Wire and Cable Tbk
35	KBLM	Kabelindo Murni Tbk
36	KDSI	Kedawung Setia Industrial Tbk
37	KIAS	Keramik Indonesia Assosiasi Tbk
38	KLBF	Kalbe Farma Tbk
39	LION	Lion Metal Works Tbk
40	LMPI	Langgeng Makmur Industry Tbk
41	LMSH	Lionmesh Prima Tbk
42	LPIN	Multi Prima Sejahtera Tbk
43	MAIN	Malindo Feedmill Tbk
44	MASA	Multistrada Arah Sarana Tbk
45	MERK	Merck Tbk
46	MLIA	Mulia Industrindo Tbk
47	MRAT	Mustika Ratu Tbk
48	MYOR	Mayora Indah Tbk
49	NIPS	Nipress Tbk
50	PBRX	Pan Brothers Tbk
51	PICO	Pelangi Indah Canindo Tbk
52	PSDN	Prashida Aneka Niaga Tbk
53	PYFA	Pyridam Farma Tbk
54	RICY	Ricky Putra Globalindo Tbk
55	RMBA	Bentoel International Investama Tbk
56	SCCO	Supreme Cable Manufacturing and Commerce Tbk

**Lampiran 1. Sampel Penelitian (Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
57	SCPI	Schering Plough Indonesia Tbk
58	SIAP	Sekawan Intipratama Tbk
59	SIPD	Siearad Produce Tbk
60	SKLT	Sekar Laut Tbk
61	SMCB	Holcim Indonesia Tbk
62	SMGR	Semen Gresik Tbk
63	SMSM	Selamat Sempurna Tbk
64	SOBI	Sorini Agro Asia Corporindo Tbk
65	SPMA	Suparma Tbk
66	SQBI	Taisho Pharmaceutical Indonesia Tbk
67	SRSN	Indo Acitama Tbk
68	STTP	Siantar Top Tbk
69	TBMS	Tembaga Mulia Semanan Tbk
70	TCID	Mandom Indonesia Tbk
71	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
72	TOTO	Surya Toto Indonesia Tbk
73	TRST	Trias Sentosa Tbk
74	TSPC	Tempo Scan Pasific Tbk
75	UNIC	Unggul Indah Cahaya Tbk
76	UNVR	Unilever Indonesia Tbk
77	VOKS	Voksel Electric Tbk
78	YPAS	Yana Prima Hasta Persada Tbk

**Lampiran 2. Data *Current Ratio* Sampel Penelitian**

No.	Kode	2008	2009	2010
1	AISA	0.87	1.2	1.29
2	AKPI	1.37	1.5	1.79
3	ALKA	1.52	1.63	1.5
4	ALMI	0.74	0.97	0.86
5	AMFG	3.45	3.34	3.94
6	AUTO	2.13	2.17	1.76
7	BRAM	2.19	3.45	4.02
8	BRNA	2.33	1.51	1.33
9	BTON	4.32	9.46	3.6
10	BUDI	1.05	1.14	1.03
11	CEKA	7.35	4.8	1.67
12	CPIN	1.31	1.91	2.93
13	CTBN	1.49	1.67	1.38
14	DLTA	3.79	4.53	6.33
15	DVLA	4.13	3.05	3.72
16	EKAD	2.59	1.41	1.76
17	ESTI	1.3	1.38	1.19
18	ETWA	2.78	1.57	1.14
19	FASW	2.08	2.31	0.84
20	GDYR	1.49	0.77	0.86
21	GGRM	2.22	2.46	2.7
22	HMSP	1.44	1.88	1.61
23	IGAR	4.07	5.69	7.04
24	IKBI	4.1	7.18	5.01
25	IMAS	0.91	0.93	1.07
26	INAI	1.2	1.04	1.4
27	INDF	0.88	1.16	2.04
28	INDR	1.05	1.12	1.09

**Lampiran 2. Data *Current Ratio* Sampel Penelitian (Lanjutan)**

No.	Kode	2008	2009	2010
29	INDS	1.07	1.27	1.29
30	INTP	1.79	3	5.55
31	JECC	0.98	0.99	1.07
32	JPFA	1.75	2.21	2.63
33	JPRS	3.04	2.87	2.77
34	KBLI	2.25	3.14	2.63
35	KBLM	1.04	1.03	1.02
36	KDSI	1.2	1.2	1.27
37	KIAS	1.51	1.3	1.52
38	KLBF	3.33	2.99	4.39
39	LION	5.69	8	9.44
40	LMPI	2.35	2.78	1.76
41	LMSH	2.75	2.12	2.44
42	LPIN	1.3	2.27	2.52
43	MAIN	1.17	1.32	1.42
44	MASA	0.89	0.86	0.67
45	MERK	7.77	5.04	6.23
46	MLIA	0.19	0.22	1.56
47	MRAT	6.31	7.18	7.61
48	MYOR	2.19	2.29	2.58
49	NIPS	1.04	0.99	1.02
50	PBRX	1.02	1.01	1.23
51	PICO	0.99	0.91	1.03
52	PSDN	2.78	1.56	1.38
53	PYFA	1.64	2.1	3.01
54	RICY	1.63	1.79	1.82
55	RMBA	2.48	2.08	2.5
56	SCCO	1.19	1.2	1.26

**Lampiran 2. Data *Current Ratio* Sampel Penelitian (Lanjutan)**

No.	Kode	2008	2009	2010
57	SCPI	0.89	0.94	0.89
58	SIAP	1.53	1.56	1.82
59	SIPD	2.28	2.02	1.92
60	SKLT	1.71	1.89	1.93
61	SMCB	1.65	1.27	1.66
62	SMGR	3.39	3.58	2.92
63	SMSM	1.82	1.59	2.17
64	SOBI	1.67	1.54	1.18
65	SPMA	2.98	1.39	3.91
66	SQBI	3.37	5.45	5.69
67	SRSN	1.37	1.71	2.42
68	STTP	1.23	1.69	1.71
69	TBMS	0.97	1.02	9.48
70	TCID	8.1	7.26	10.68
71	TKIM	2.58	2.37	2.19
72	TOTO	1.4	2.06	2.1
73	TRST	1.01	1.11	1.24
74	TSPC	3.83	3.47	3.37
75	UNIC	1.7	2.08	1.87
76	UNVR	1	1	0.85
77	VOKS	1.09	1.14	1.24
78	YPAS	1.42	1.45	1.47

**Lampiran 3. Data *Leverage* Sampel Penelitian**

No.	Kode	2008	2009	2010
1	AISA	0.62	0.59	0.7
2	AKPI	0.52	0.48	0.47
3	ALKA	0.81	0.74	0.75
4	ALMI	0.73	0.69	0.66
5	AMFG	0.26	0.22	0.22
6	AUTO	0.3	0.27	0.27
7	BRAM	0.29	0.17	0.19
8	BRNA	0.54	0.6	0.59
9	BTON	0.22	0.07	0.19
10	BUDI	0.62	0.51	0.59
11	CEKA	0.61	0.47	0.64
12	CPIN	0.74	0.45	0.31
13	CTBN	0.51	0.46	0.59
14	DLTA	0.25	0.21	0.16
15	DVLA	0.2	0.29	0.25
16	EKAD	0.43	0.46	0.39
17	ESTI	0.53	0.51	0.56
18	ETWA	0.4	0.51	0.43
19	FASW	0.65	0.57	0.6
20	GDYR	0.71	0.66	0.64
21	GGRM	0.36	0.32	0.31
22	HMSP	0.5	0.41	0.5
23	IGAR	0.24	0.19	0.16
24	IKBI	0.2	0.12	0.18
25	IMAS	0.91	0.87	0.8
26	INAI	0.88	0.86	0.8
27	INDF	0.67	0.62	0.47
28	INDR	0.6	0.53	0.49

**Lampiran 3. Data *Leverage* Sampel Penelitian (Lanjutan)**

No.	Kode	2008	2009	2010
29	INDS	0.88	0.73	0.7
30	INTP	0.24	0.19	0.15
31	JECC	0.87	0.83	0.82
32	JPFA	0.74	0.61	0.5
33	JPRS	0.32	0.23	0.27
34	KBLI	0.66	0.53	0.51
35	KBLM	0.51	0.37	0.44
36	KDSI	0.53	0.57	0.54
37	KIAS	0.85	0.87	0.79
38	KLBF	0.24	0.26	0.18
39	LION	0.21	0.16	0.14
40	LMPI	0.3	0.26	0.34
41	LMSH	0.39	0.45	0.4
42	LPIN	0.55	0.33	0.29
43	MAIN	0.95	0.87	0.74
44	MASA	0.46	0.42	0.46
45	MERK	0.13	0.18	0.17
46	MLIA	2.33	2.09	1.11
47	MRAT	0.14	0.13	0.13
48	MYOR	0.56	0.5	0.54
49	NIPS	0.62	0.6	0.56
50	PBRX	0.9	0.84	0.81
51	PICO	0.74	0.7	0.69
52	PSDN	0.53	0.51	0.53
53	PYFA	0.3	0.27	0.23
54	RICY	0.5	0.45	0.45
55	RMBA	0.61	0.61	0.57
56	SCCO	0.68	0.64	0.63



**Lampiran 3. Data *Leverage* Sampel Penelitian (Lanjutan)**

No.	Kode	2008	2009	2010
57	SCPI	0.96	0.9	0.95
58	SIAP	0.37	0.36	0.34
59	SIPD	0.25	0.28	0.4
60	SKLT	0.5	0.42	0.41
61	SMCB	0.66	0.54	0.35
62	SMGR	0.23	0.2	0.22
63	SMSM	0.37	0.42	0.47
64	SOBI	0.47	0.41	0.54
65	SPMA	0.58	0.52	0.52
66	SQBI	0.27	0.17	0.16
67	SRSN	0.51	0.47	0.37
68	STTP	0.42	0.26	0.31
69	TBMS	0.94	0.87	0.1
70	TCID	0.1	0.11	0.09
71	TKIM	0.73	0.72	0.71
72	TOTO	0.65	0.48	0.42
73	TRST	0.52	0.4	0.39
74	TSPC	0.22	0.25	0.26
75	UNIC	0.55	0.44	0.45
76	UNVR	0.52	0.5	0.53
77	VOKS	0.73	0.7	0.66
78	YPAS	0.34	0.35	0.35

**Lampiran 4. Data *Gross Profit Margin* Sampel Penelitian**

No.	Kode	2008	2009	2010
1	AISA	0.31	0.29	0.26
2	AKPI	0.17	0.24	0.19
3	ALKA	0.01	0.02	0.02
4	ALMI	0.08	0.04	0.06
5	AMFG	0.27	0.16	0.27
6	AUTO	0.17	0.18	0.18
7	BRAM	0.15	0.16	0.17
8	BRNA	0.19	0.2	0.22
9	BTON	0.17	0.17	0.13
10	BUDI	0.14	0.15	0.11
11	CEKA	0.12	0.12	0.12
12	CPIN	0.13	0.2	0.25
13	CTBN	0.15	0.16	0.24
14	DLTA	0.42	0.46	0.66
15	DVLA	0.65	0.62	0.63
16	EKAD	0.19	0.26	0.27
17	ESTI	0.07	0.06	0.06
18	ETWA	0.03	0.04	0.08
19	FASW	0.17	0.2	0.19
20	GDYR	0.08	0.16	0.1
21	GGRM	0.17	0.22	0.24
22	HMSP	0.29	0.29	0.29
23	IGAR	0.09	0.13	0.17
24	IKBI	0.12	0.14	0.05
25	IMAS	0.13	0.13	0.13
26	INAI	0.14	0.18	0.19
27	INDF	0.23	0.28	0.32
28	INDR	0.08	0.06	0.1

**Lampiran 4. Data Gross Profit Margin Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
29	INDS	0.26	0.13	0.2
30	INTP	0.41	0.48	0.5
31	JECC	0.09	0.09	0.06
32	JPFA	0.15	0.19	0.22
33	JPRS	0.16	0.12	0.13
34	KBLI	0.08	0.1	0.11
35	KBLM	0.05	0.08	0.06
36	KDSI	0.11	0.12	0.12
37	KIAS	0.2	0.2	0.18
38	KLBF	0.48	0.5	0.51
39	LION	0.43	0.45	0.45
40	LMPI	0.19	0.17	0.18
41	LMSH	0.13	0.08	0.11
42	LPIN	0.28	0.35	0.42
43	MAIN	0.09	0.12	0.19
44	MASA	0.22	0.22	0.22
45	MERK	0.57	0.58	0.56
46	MLIA	0.19	0.16	0.21
47	MRAT	0.56	0.56	0.56
48	MYOR	0.19	0.24	0.24
49	NIPS	0.13	0.14	0.15
50	PBRX	0.11	0.1	0.11
51	PICO	0.12	0.14	0.14
52	PSDN	0.15	0.15	0.11
53	PYFA	0.66	0.64	0.64
54	RICY	0.17	0.15	0.19
55	RMBA	0.19	0.19	0.22

**Lampiran 4. Data *Gross Profit Margin* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
56	SCCO	0.07	0.07	0.08
57	SCPI	0.5	0.4	0.36
58	SIAP	0.2	0.2	0.2
59	SIPD	0.09	0.07	0.1
60	SKLT	0.18	0.19	0.2
61	SMCB	0.37	0.38	0.38
62	SMGR	0.44	0.47	0.47
63	SMSM	0.24	0.23	0.24
64	SOBI	0.31	0.32	0.18
65	SPMA	0.14	0.12	0.15
66	SQBI	0.55	0.65	0.56
67	SRSN	0.36	0.25	0.2
68	STTP	0.15	0.16	0.17
69	TBMS	0.03	0.02	0.02
70	TCID	0.37	0.37	0.37
71	TKIM	0.15	0.19	0.17
72	TOTO	0.27	0.3	0.31
73	TRST	0.15	0.17	0.17
74	TSPC	0.39	0.37	0.37
75	UNIC	0.13	0.09	0.08
76	UNVR	0.49	0.5	0.52
77	VOKS	0.11	0.11	0.12
78	YPAS	0.15	0.16	0.14

**Lampiran 5. Data *Operating Profit Margin* Sampel Penelitian**

No.	Kode	2008	2009	2010
1	AISA	23.1	19.25	17.92
2	AKPI	0.09	0.14	0.09
3	ALKA	0.01	0.01	0.01
4	ALMI	0.05	0	0.03
5	AMFG	0.15	0.05	0.18
6	AUTO	0.09	0.08	0.09
7	BRAM	0.08	0.1	0.12
8	BRNA	0.08	0.09	0.11
9	BTON	0.14	0.13	0.09
10	BUDI	0.09	0.09	0.06
11	CEKA	0.05	0.08	0.06
12	CPIN	0.07	0.14	0.18
13	CTBN	0.1	0.09	0.14
14	DLTA	0.15	0.22	0.33
15	DVLA	0.14	0.14	0.15
16	EKAD	0.05	0.13	0.15
17	ESTI	0.02	0	0.01
18	ETWA	0.01	0.02	0.04
19	FASW	0.13	0.16	0.15
20	GDYR	0.03	0.1	0.05
21	GGRM	0.1	0.16	0.16
22	HMSP	0.18	0.19	0.2
23	IGAR	0.03	0.08	0.1
24	IKBI	0.09	0.09	0.01
25	IMAS	0.03	0.02	0.03
26	INAI	0.07	0.08	0.09
27	INDF	0.11	0.13	0.18
28	INDR	0.01	0.01	0.04

**Lampiran 5. Data *Operating Profit Margin* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
29	INDS	0.18	0.03	0.12
30	INTP	0.25	0.35	0.36
31	JECC	4.9	3.05	0.42
32	JPFA	0.06	0.1	0.11
33	JPRS	0.13	0.07	0.09
34	KBLI	4.04	4.09	5.26
35	KBLM	1.84	2.8	2.23
36	KDSI	0.03	0.03	0.03
37	KIAS	0.1	0.1	0.12
38	KLBF	0.15	0.17	0.18
39	LION	0.22	0.22	0.23
40	LMPI	0.06	0.05	0.04
41	LMSH	0.1	0.03	0.07
42	LPIN	0.09	0.12	0.16
43	MAIN	0.05	0.07	0.13
44	MASA	0.13	0.14	0.13
45	MERK	0.22	0.27	0.19
46	MLIA	0.04	0.01	0.05
47	MRAT	0.08	0.12	0.1
48	MYOR	0.09	0.13	0.11
49	NIPS	0.07	0.03	0.06
50	PBRX	0.03	0.03	0.04
51	PICO	0.08	0.09	0.09
52	PSDN	8.76	7.28	4.98
53	PYFA	0.05	0.05	0.04
54	RICY	5.61	1.55	3.41
55	RMBA	0.07	0	0.06

**Lampiran 5. Data *Operating Profit Margin* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
56	SCCO	0.03	0.02	0.04
57	SCPI	0.15	0.13	0.02
58	SIAP	0.1	0.09	0.07
59	SIPD	3.19	2.24	3.85
60	SKLT	0.02	0.01	0.02
61	SMCB	0.19	0.24	0.22
62	SMGR	0.28	0.3	0.31
63	SMSM	0.16	0.14	0.15
64	SOBI	0.19	0.19	0.08
65	SPMA	0.09	0.06	0.09
66	SQBI	0.37	0.45	0.43
67	SRSN	0.22	0.13	0.07
68	STTP	0.05	0.06	0.07
69	TBMS	0.02	0.01	0.01
70	TCID	0.14	0.13	0.12
71	TKIM	0.06	0.1	0.06
72	TOTO	0.18	0.22	0.23
73	TRST	0.08	0.1	0.1
74	TSPC	0.1	0.1	0.12
75	UNIC	0.06	0.01	0.02
76	UNVR	0.22	0.23	0.23
77	VOKS	6.2	4.77	3.61
78	YPAS	0.11	0.11	0.1

**Lampiran 6. Data *Total Asset Turnover* Sampel Penelitian**

No.	Kode	2008	2009	2010
1	AISA	0.48	0.34	0.36
2	AKPI	0.97	0.87	0.85
3	ALKA	8.12	5.65	5.31
4	ALMI	1.45	1.18	2.01
5	AMFG	1.12	0.97	1.02
6	AUTO	1.33	1.13	1.12
7	BRAM	0.98	1.11	1.21
8	BRNA	1.11	1.06	1.03
9	BTON	2.44	1.91	1.42
10	BUDI	0.91	1.11	1.08
11	CEKA	3.24	2.1	0.84
12	CPIN	2.57	2.72	2.31
13	CTBN	1.59	1.2	0.78
14	DLTA	0.96	0.97	0.77
15	DVLA	0.91	1.11	1.09
16	EKAD	1.3	1.24	1.24
17	ESTI	1.07	1.04	1.05
18	ETWA	1.71	1.43	1.52
19	FASW	0.81	0.74	0.75
20	GDYR	1.22	1.09	1.51
21	GGRM	1.26	1.21	1.23
22	HMSP	2.15	2.2	2.11
23	IGAR	1.54	1.58	1.54
24	IKBI	2.59	1.53	2.04
25	IMAS	1.47	1.36	1.37
26	INAI	1.03	1	1.19
27	INDF	0.98	0.93	0.81
28	INDR	0.91	0.9	1.09



**Lampiran 6. Data *Total Asset Turnover* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
29	INDS	1.05	1.16	1.33
30	INTP	0.87	0.8	0.73
31	JECC	1.68	1.3	1.48
32	JPFA	2.19	2.36	2
33	JPRS	1.83	0.86	1.04
34	KBLI	2.85	1.68	2.07
35	KBLM	1.18	0.85	1.35
36	KDSI	2.22	1.74	2.01
37	KIAS	0.5	0.27	0.46
38	KLBF	1.38	1.4	1.45
39	LION	0.91	0.73	0.68
40	LMPI	0.58	0.71	0.66
41	LMSH	2.63	1.71	2.06
42	LPIN	0.32	0.42	0.39
43	MAIN	2.01	2.11	2.11
44	MASA	0.56	0.67	0.66
45	MERK	1.7	1.73	1.83
46	MLIA	0.89	0.98	0.75
47	MRAT	0.87	0.95	0.96
48	MYOR	1.34	1.47	1.64
49	NIPS	1.48	0.89	1.19
50	PBRX	1.85	1.94	1.61
51	PICO	1.02	1.12	1.03
52	PSDN	2.49	1.68	2.24
53	PYFA	1.21	1.32	1.4
54	RICY	0.76	0.85	0.95
55	RMBA	1.33	1.48	1.82

**Lampiran 6. Data *Total Asset Turnover* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
56	SCCO	1.89	1.45	1.9
57	SCPI	1.02	1.38	1.11
58	SIAP	0.96	1.09	1.13
59	SIPD	1.68	1.98	1.77
60	SKLT	1.56	1.41	1.58
61	SMCB	0.65	0.82	0.57
62	SMGR	1.15	1.11	0.92
63	SMSM	1.46	1.46	1.46
64	SOBI	1.34	1.17	1.13
65	SPMA	0.66	0.71	0.78
66	SQBI	1.22	1.32	0.95
67	SRSN	0.8	0.85	0.94
68	STTP	1	1.14	1.17
69	TBMS	3.75	2.73	3.45
70	TCID	1.36	1.4	1.4
71	TKIM	0.6	0.5	0.57
72	TOTO	1.09	0.97	1.03
73	TRST	0.84	0.82	0.86
74	TSPC	1.22	1.38	1.43
75	UNIC	1.21	1.18	1.42
76	UNVR	2.39	2.44	2.26
77	VOKS	1.95	1.4	1.16
78	YPAS	1.54	1.46	1.73

**Lampiran 7. Data *Return on Investment* Sampel Penelitian**

No.	Kode	2008	2009	2010
1	AISA	0.03	0.02	0.04
2	AKPI	0.04	0.06	0.05
3	ALKA	0.03	0.05	0.03
4	ALMI	0.00	0.02	0.03
5	AMFG	0.11	0.03	0.14
6	AUTO	0.14	0.17	0.20
7	BRAM	0.06	0.05	0.09
8	BRNA	0.04	0.04	0.06
9	BTON	0.30	0.13	0.09
10	BUDI	0.02	0.09	0.02
11	CEKA	0.05	0.09	0.03
12	CPIN	0.05	0.30	0.34
13	CTBN	0.10	0.07	0.07
14	DLTA	0.12	0.17	0.20
15	DVLA	0.11	0.09	0.13
16	EKAD	0.03	0.10	0.12
17	ESTI	-0.04	0.01	0.00
18	ETWA	1.48	0.02	0.07
19	FASW	0.01	0.08	0.06
20	GDYR	0.00	0.10	0.06
21	GGRM	0.08	0.13	0.13
22	HMSP	0.24	0.29	0.31
23	IGAR	0.02	0.08	0.09
24	IKBI	0.15	0.05	0.01
25	IMAS	0.00	0.02	0.06
26	INAI	0.00	-0.03	0.04
27	INDF	0.03	0.05	0.06
28	INDR	0.02	0.02	0.02

**Lampiran 7. Data *Return on Investment* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
29	INDS	0.03	0.09	0.09
30	INTP	0.15	0.21	0.21
31	JECC	0.00	0.03	0.00
32	JPFA	0.05	0.13	0.14
33	JPRS	0.12	0.01	0.07
34	KBLI	0.04	0.04	0.08
35	KBLM	0.87	0.48	0.01
36	KDSI	0.01	0.02	0.03
37	KIAS	0.03	0.02	0.01
38	KLBF	0.12	0.14	0.18
39	LION	0.15	0.12	0.13
40	LMPI	0.00	0.01	0.00
41	LMSH	0.15	0.03	0.09
42	LPIN	0.03	0.07	0.09
43	MAIN	0.00	0.09	0.19
44	MASA	0.00	0.07	0.06
45	MERK	0.26	0.34	0.27
46	MLIA	-0.20	0.45	0.35
47	MRAT	0.06	0.06	0.06
48	MYOR	0.07	0.11	0.11
49	NIPS	0.48	0.01	0.04
50	PBRX	-0.04	0.04	0.04
51	PICO	0.02	0.02	0.02
52	PSDN	0.03	0.09	0.03
53	PYFA	0.02	0.04	0.04
54	RICY	-0.01	0.01	0.02
55	RMBA	0.05	-0.03	0.04

**Lampiran 7. Data *Return on Investment* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
56	SCCO	0.01	0.02	0.05
57	SCPI	0.03	0.05	-0.03
58	SIAP	0.03	0.02	0.03
59	SIPD	0.02	0.02	0.03
60	SKLT	0.02	0.07	0.02
61	SMCB	0.03	0.12	0.08
62	SMGR	0.24	0.26	0.23
63	SMSM	0.10	0.14	0.14
64	SOBI	0.13	0.12	0.04
65	SPMA	-0.01	0.02	0.02
66	SQBI	0.32	0.41	0.29
67	SRSN	0.02	0.06	0.03
68	STTP	0.01	0.07	0.07
69	TBMS	-0.03	0.05	0.00
70	TCID	0.13	0.13	0.13
71	TKIM	0.02	0.01	0.02
72	TOTO	0.06	0.18	0.18
73	TRST	0.03	0.07	0.07
74	TSPC	0.11	0.11	0.14
75	UNIC	0.01	0.02	0.01
76	UNVR	0.37	0.41	0.39
77	VOKS	0.00	0.04	0.01
78	YPAS	0.10	0.10	0.11

**Lampiran 8. Data *Return on Equity* Sampel Penelitian**

No.	Kode	2008	2009	2010
1	AISA	0.07	0.06	0.13
2	AKPI	0.09	0.12	0.09
3	ALKA	0.15	0.21	0.11
4	ALMI	0.01	0.06	0.09
5	AMFG	0.15	0.04	0.18
6	AUTO	0.21	0.24	0.30
7	BRAM	0.10	0.07	0.13
8	BRNA	0.11	0.11	0.17
9	BTON	0.38	0.15	0.11
10	BUDI	0.05	0.20	0.06
11	CEKA	0.12	0.16	0.10
12	CPIN	0.19	0.55	0.50
13	CTBN	0.21	0.13	0.16
14	DLTA	0.16	0.21	0.24
15	DVLA	0.14	0.13	0.17
16	EKAD	0.08	0.24	0.23
17	ESTI	-0.08	0.03	0.01
18	ETWA	2.48	0.04	0.13
19	FASW	0.03	0.17	0.16
20	GDYR	0.00	0.29	0.16
21	GGRM	0.12	0.19	0.20
22	HMSP	0.48	0.49	0.63
23	IGAR	0.04	0.12	0.13
24	IKBI	0.19	0.06	0.01
25	IMAS	0.08	0.27	0.35
26	INAI	0.01	-0.20	0.20
27	INDF	0.12	0.20	0.18
28	INDR	0.05	0.05	0.05

**Lampiran 8. Data *Return on Equity* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
29	INDS	0.29	0.35	0.31
30	INTP	0.21	0.26	0.25
31	JECC	0.00	0.15	-0.01
32	JPFA	0.23	0.39	0.31
33	JPRS	0.18	0.01	0.09
34	KBLI	0.00	0.00	0.00
35	KBLM	0.02	0.01	0.02
36	KDSI	0.03	0.04	0.07
37	KIAS	-0.18	-0.18	-0.07
38	KLBF	0.20	0.22	0.24
39	LION	0.19	0.15	0.15
40	LMPI	0.01	0.02	0.01
41	LMSH	0.10	0.06	0.10
42	LPIN	0.06	0.11	0.13
43	MAIN	0.09	0.63	0.70
44	MASA	0.00	0.12	0.11
45	MERK	0.30	0.41	0.33
46	MLIA	-0.15	0.41	3.25
47	MRAT	0.07	0.07	0.07
48	MYOR	0.16	0.24	0.24
49	NIPS	0.01	0.03	0.09
50	PBRX	-0.42	0.25	0.21
51	PICO	-0.09	-0.08	-0.07
52	PSDN	-0.10	-0.26	-0.09
53	PYFA	0.03	0.05	0.05
54	RICY	-0.03	0.01	0.03
55	RMBA	0.14	-0.08	0.10

**Lampiran 8. Data *Return on Equity* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
56	SCCO	0.03	0.05	0.14
57	SCPI	0.79	0.55	-0.66
58	SIAP	0.05	0.04	0.05
59	SIPD	0.03	0.03	0.05
60	SKLT	-0.04	-0.11	-0.04
61	SMCB	0.10	0.27	0.12
62	SMGR	0.31	0.33	0.30
63	SMSM	0.17	0.27	0.29
64	SOBI	0.26	0.23	0.09
65	SPMA	-0.02	0.04	0.04
66	SQBI	0.44	0.50	0.34
67	SRSN	0.04	0.12	0.04
68	STTP	0.01	0.10	0.10
69	TBMS	-0.41	0.42	0.03
70	TCID	0.14	0.14	0.14
71	TKIM	0.08	0.05	0.07
72	TOTO	0.17	0.35	0.31
73	TRST	0.06	0.13	0.11
74	TSPC	0.14	0.15	0.19
75	UNIC	0.03	0.03	0.03
76	UNVR	1.78	0.82	0.84
77	VOKS	0.02	0.14	0.03
78	YPAS	0.16	0.15	0.16



**Lampiran 9. Data Price Earning Ratio Sampel Penelitian**

No.	Kode	2008	2009	2010
1	AISA	24.69	15.87	17.13
2	AKPI	4.24	4.31	10.49
3	ALKA	17.95	11.10	19.54
4	ALMI	66.09	6.93	5.92
5	AMFG	2.31	11.93	7.61
6	AUTO	4.77	5.77	9.43
7	BRAM	8.55	9.05	8.05
8	BRNA	2.28	4.09	6.35
9	BTON	2.90	5.27	7.29
10	BUDI	14.08	5.64	17.98
11	CEKA	7.47	8.96	11.07
12	CPIN	5.63	4.58	2.73
13	CTBN	115.37	18.68	12.11
14	DLTA	3.82	7.85	13.77
15	DVLA	7.59	11.86	11.82
16	EKAD	17.60	4.25	5.82
17	ESTI	-4.58	13.37	135.50
18	ETWA	0.15	19.06	5.85
19	FASW	103.04	14.33	25.17
20	GDYR	252.45	64.61	132.11
21	GGRM	4.35	12.00	18.56
22	HMSP	9.11	8.96	19.21
23	IGAR	8.29	5.90	6.86
24	IKBI	1.57	17.26	79.82
25	IMAS	39.35	7.29	17.57
26	INAI	18.87	-2.66	3.58
27	INDF	7.89	15.02	14.50
28	INDR	4.03	2.88	4.78

**Lampiran 9. Data *Price Earning Ratio* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
29	INDS	1.41	0.80	5.54
30	INTP	9.70	18.36	18.21
31	JECC	568.17	4.68	-91.86
32	JPFA	2.56	3.56	6.81
33	JPRS	2.53	103.66	15.29
34	KBLI	7.52	10.84	6.64
35	KBLM	33.48	75.48	31.21
36	KDSI	6.94	5.97	5.63
37	KIAS	119.32	38.27	51.90
38	KLBF	5.75	14.21	25.66
39	LION	4.23	3.25	6.46
40	LMPI	27.45	36.19	97.46
41	LMSH	3.74	9.60	6.27
42	LPIN	4.24	2.29	4.70
43	MAIN	64.41	4.02	6.03
44	MASA	288.09	7.17	11.47
45	MERK	8.06	12.22	18.20
46	MLIA	-0.39	0.30	0.35
47	MRAT	2.94	8.04	11.39
48	MYOR	4.45	9.27	17.02
49	NIPS	19.21	7.87	6.28
50	PBRX	-1.32	1.81	20.02
51	PICO	18.82	9.88	8.95
52	PSDN	15.24	4.88	8.92
53	PYFA	11.59	15.60	16.18
54	RICY	-16.77	35.03	10.74
55	RMBA	14.64	-29.58	26.49

**Lampiran 9. Data *Price Earning Ratio* Sampel Penelitian  
(Lanjutan)**

<b>No.</b>	<b>Kode</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
56	SCCO	26.57	14.58	6.60
57	SCPI	5.63	13.01	-16.96
58	SIAP	18.03	13.26	12.82
59	SIPD	17.18	12.58	3.94
60	SKLT	14.56	8.09	20.01
61	SMCB	17.11	13.26	20.81
62	SMGR	9.81	13.46	15.43
63	SMSM	10.23	8.13	10.24
64	SOBI	5.70	9.42	48.44
65	SPMA	-9.08	11.36	11.59
66	SQBI	5.65	0.82	1.16
67	SRSN	87.69	15.89	36.74
68	STTP	40.80	7.97	11.83
69	TBMS	-2.98	1.11	51.20
70	TCID	9.63	13.07	11.01
71	TKIM	2.71	8.08	9.57
72	TOTO	6.26	2.30	9.97
73	TRST	7.98	4.29	5.55
74	TSPC	5.61	9.13	15.74
75	UNIC	26.33	23.50	20.74
76	UNVR	24.72	27.70	37.17
77	VOKS	47.60	6.36	37.15
78	YPAS	7.33	20.18	21.44

## Lampiran 10. Hasil Uji Normalitas *Current Ratio*

**One-Sample Kolmogorov-Smirnov Test**

		CR 2008
N		78
Normal Parameters <sup>a,b</sup>	Mean	2,2113
	Std. Deviation	1,59905
	Absolute	.186
Most Extreme Differences	Positive	.186
	Negative	-.175
Kolmogorov-Smirnov Z		1.646
Asymp. Sig. (2-tailed)		.009

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

		CR 2009
N		78
Normal Parameters <sup>a,b</sup>	Mean	2,3403
	Std. Deviation	1,82464
	Absolute	.225
Most Extreme Differences	Positive	.225
	Negative	-.183
Kolmogorov-Smirnov Z		1.983
Asymp. Sig. (2-tailed)		.001

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 10. Hasil Uji Normalitas *Current Ratio*(Lanjutan)

**One-Sample Kolmogorov-Smirnov Test**

		CR 2010
N		78
Normal Parameters <sup>a,b</sup>	Mean	2,5799
	Std. Deviation	2,11334
	Absolute	.208
Most Extreme Differences	Positive	.208
	Negative	-.192
Kolmogorov-Smirnov Z		1.841
Asymp. Sig. (2-tailed)		.002

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 11. Hasil Uji Normalitas *Leverage*

**One-Sample Kolmogorov-Smirnov Test**

		LEV 2008
N		78
Normal Parameters <sup>a,b</sup>	Mean	,5376
	Std. Deviation	,30409
	Absolute	.112
Most Extreme Differences	Positive	.112
	Negative	-.095
Kolmogorov-Smirnov Z		.987
Asymp. Sig. (2-tailed)		.284

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

		LEV 2009
N		78
Normal Parameters <sup>a,b</sup>	Mean	,4849
	Std. Deviation	,28286
	Absolute	.103
Most Extreme Differences	Positive	.103
	Negative	-.080
Kolmogorov-Smirnov Z		.912
Asymp. Sig. (2-tailed)		.376

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 11. Hasil Uji Normalitas *Leverage*(Lanjutan)

**One-Sample Kolmogorov-Smirnov Test**

		LEV 2010
N		78
Normal Parameters <sup>a,b</sup>	Mean	,4564
	Std. Deviation	,21914
	Absolute	.059
Most Extreme Differences	Positive	.059
	Negative	-.047
Kolmogorov-Smirnov Z		.520
Asymp. Sig. (2-tailed)		.949

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 12. Hasil Uji Normalitas *Gross Profit Margin*

**One-Sample Kolmogorov-Smirnov Test**

		GPM 2008
N		78
Normal Parameters <sup>a,b</sup>	Mean	,2196
	Std. Deviation	,15145
	Absolute	.219
Most Extreme Differences	Positive	.219
	Negative	-.110
Kolmogorov-Smirnov Z		1.930
Asymp. Sig. (2-tailed)		.001

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

		GPM 2009
N		78
Normal Parameters <sup>a,b</sup>	Mean	,2251
	Std. Deviation	,15372
	Absolute	.206
Most Extreme Differences	Positive	.206
	Negative	-.091
Kolmogorov-Smirnov Z		1.819
Asymp. Sig. (2-tailed)		.003

a. Test distribution is Normal.

b. Calculated from data.



**Lampiran 12. Hasil Uji Normalitas *Gross Profit Margin***  
**(Lanjutan)**

**One-Sample Kolmogorov-Smirnov Test**

		GPM 2010
N		78
Normal Parameters <sup>a,b</sup>	Mean	,2314
	Std. Deviation	,15629
	Absolute	.183
Most Extreme Differences	Positive	.183
	Negative	-.098
Kolmogorov-Smirnov Z		1.618
Asymp. Sig. (2-tailed)		.011

a. Test distribution is Normal.

b. Calculated from data.

### Lampiran 13. Hasil Uji Normalitas *Operating Profit Margin*

**One-Sample Kolmogorov-Smirnov Test**

		OPM 2008
N		78
Normal Parameters <sup>a,b</sup>	Mean	,8319
	Std. Deviation	2,97449
	Absolute	.459
Most Extreme Differences	Positive	.459
	Negative	-.391
Kolmogorov-Smirnov Z		4.055
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

		OPM 2009
N		78
Normal Parameters <sup>a,b</sup>	Mean	,6744
	Std. Deviation	2,42675
	Absolute	.438
Most Extreme Differences	Positive	.438
	Negative	-.391
Kolmogorov-Smirnov Z		3.866
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

**Lampiran 13. Hasil Uji Normalitas *Operating Profit Margin*(Lanjutan)**

One-Sample Kolmogorov-Smirnov Test		OPM 2010
N		78
Normal Parameters <sup>a,b</sup>	Mean	,6359
	Std. Deviation	2,24500
	Absolute	.447
Most Extreme Differences	Positive	.447
	Negative	-.390
Kolmogorov-Smirnov Z		3.946
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 14. Hasil Uji Normalitas *Total Asset Turnover*

**One-Sample Kolmogorov-Smirnov Test**

		TATO 2008
N		78
Normal Parameters <sup>a,b</sup>	Mean	1,4777
	Std. Deviation	1,00881
	Absolute	.178
Most Extreme Differences	Positive	.178
	Negative	-.149
Kolmogorov-Smirnov Z		1.574
Asymp. Sig. (2-tailed)		.014

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

		TATO 2009
N		78
Normal Parameters <sup>a,b</sup>	Mean	1,3209
	Std. Deviation	,70586
	Absolute	.180
Most Extreme Differences	Positive	.180
	Negative	-.129
Kolmogorov-Smirnov Z		1.590
Asymp. Sig. (2-tailed)		.013

a. Test distribution is Normal.

b. Calculated from data.

**Lampiran 14. Hasil Uji Normalitas *Total Asset Turnover***  
**(Lanjutan)**

**One-Sample Kolmogorov-Smirnov Test**

		TATO 2010
N		78
Normal Parameters <sup>a,b</sup>	Mean	1,3496
	Std. Deviation	,70678
	Absolute	.125
Most Extreme Differences	Positive	.125
	Negative	-.101
Kolmogorov-Smirnov Z		1.100
Asymp. Sig. (2-tailed)		.177

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 15. Hasil Uji Normalitas *Return on Investment*

**One-Sample Kolmogorov-Smirnov Test**

		ROI 2008
N		78
Normal Parameters <sup>a,b</sup>	Mean	,0956
	Std. Deviation	,20781
	Absolute	.281
Most Extreme Differences	Positive	.281
	Negative	-.254
Kolmogorov-Smirnov Z		2.486
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

		ROI 2009
N		78
Normal Parameters <sup>a,b</sup>	Mean	,0962
	Std. Deviation	,10682
	Absolute	.196
Most Extreme Differences	Positive	.196
	Negative	-.184
Kolmogorov-Smirnov Z		1.733
Asymp. Sig. (2-tailed)		.005

a. Test distribution is Normal.

b. Calculated from data.

**Lampiran 15. Hasil Uji Normalitas *Return on Investment***  
**(Lanjutan)**

**One-Sample Kolmogorov-Smirnov Test**

		ROI 2010
N		78
Normal Parameters <sup>a,b</sup>	Mean	,0899
	Std. Deviation	,08933
	Absolute	.192
Most Extreme Differences	Positive	.192
	Negative	-.144
Kolmogorov-Smirnov Z		1.693
Asymp. Sig. (2-tailed)		.006

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 16. Hasil Uji Normalitas *Return on Equity*

**One-Sample Kolmogorov-Smirnov Test**

		ROE 2008
N		78
Normal Parameters <sup>a,b</sup>	Mean	,1465
	Std. Deviation	,36716
	Absolute	.290
Most Extreme Differences	Positive	.290
	Negative	-.217
Kolmogorov-Smirnov Z		2.564
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

		ROE 2009
N		78
Normal Parameters <sup>a,b</sup>	Mean	,1613
	Std. Deviation	,18465
	Absolute	.127
Most Extreme Differences	Positive	.127
	Negative	-.117
Kolmogorov-Smirnov Z		1.121
Asymp. Sig. (2-tailed)		.162

a. Test distribution is Normal.

b. Calculated from data.



## Lampiran 16. Hasil Uji Normalitas *Return on Equity* (Lanjutan)

**One-Sample Kolmogorov-Smirnov Test**

		ROE 2010
N		78
Normal Parameters <sup>a,b</sup>	Mean	,1842
	Std. Deviation	,39659
	Absolute	.274
Most Extreme Differences	Positive	.274
	Negative	-.248
Kolmogorov-Smirnov Z		2.419
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

### Lampiran 17. Hasil Uji Normalitas *Price Earning Ratio*

**One-Sample Kolmogorov-Smirnov Test**

		PER 2008
N		78
Normal Parameters <sup>a,b</sup>	Mean	30,2685
	Std. Deviation	77,95737
	Absolute	.348
Most Extreme Differences	Positive	.348
	Negative	-.302
Kolmogorov-Smirnov Z		3.071
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

		PER 2009
N		78
Normal Parameters <sup>a,b</sup>	Mean	12,6331
	Std. Deviation	16,73828
	Absolute	.256
Most Extreme Differences	Positive	.256
	Negative	-.205
Kolmogorov-Smirnov Z		2.263
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

**Lampiran 17. Hasil Uji Normalitas *Price Earning Ratio***  
**(Lanjutan)**

**One-Sample Kolmogorov-Smirnov Test**

		PER 2010
N		78
Normal Parameters <sup>a,b</sup>	Mean	17,7535
	Std. Deviation	27,88575
	Absolute	.268
Most Extreme Differences	Positive	.268
	Negative	-.244
Kolmogorov-Smirnov Z		2.366
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

**Lampiran 18. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
*Current Ratio***

Ranks		N	Mean Rank	Sum of Ranks
CR 2008 - CR 2009	Negative Ranks	48 <sup>a</sup>	36.70	1761.50
	Positive Ranks	28 <sup>b</sup>	41.59	1164.50
	Ties	2 <sup>c</sup>		
	Total	78		

a. CR 2008 < CR 2009

b. CR 2008 > CR 2009

c. CR 2008 = CR 2009

Test Statistics <sup>a</sup>	
	CR 2008 - CR 2009
Z	-1.546 <sup>b</sup>
Asymp. Sig. (2-tailed)	.122

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

**Lampiran 18. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
Current Ratio (Lanjutan)**

Ranks		N	Mean Rank	Sum of Ranks
CR 2009 - CR 2010	Negative Ranks	50 <sup>a</sup>	40.66	2033.00
	Positive Ranks	28 <sup>b</sup>	37.43	1048.00
	Ties	0 <sup>c</sup>		
	Total	78		

a. CR 2009 < CR 2010

b. CR 2009 > CR 2010

c. CR 2009 = CR 2010

Test Statistics <sup>a</sup>	
	CR 2009 - CR 2010
Z	-2.453 <sup>b</sup>
Asymp. Sig. (2-tailed)	.014

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

**Lampiran 19. Hasil Uji *Two Sample T-Test* terhadap *Leverage***

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	LEV 2008	,5376	78	,30409	,03443
	LEV 2009	,4849	78	,28286	,03203

Paired Samples Correlations				
		N	Correlation	Sig.
Pair 1	LEV 2008 & LEV 2009	78	.974	.000

Paired Samples Test									
		Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
Pair 1	LEV 2008 - LEV 2009	,05269	,07017	,00795	,03687	,06851	6.632	77	.000

**Lampiran 19. Hasil Uji *Two Sample T-Test* terhadap *Leverage***  
**(Lanjutan)**

**Paired Samples Statistics**

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	LEV 2009	,4849	78	,28286	,03203
	LEV 2010	,4564	78	,21914	,02481

**Paired Samples Correlations**

		N	Correlation	Sig.
Pair 1	LEV 2009 & LEV 2010	78	.842	.000

**Paired Samples Test**

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 LEV 2009 - LEV 2010	,02846	,15374	,01741	-,00620	,06312	1.635	77	.106

**Lampiran 20. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
*Gross Profit Margin***

Ranks				
		N	Mean Rank	Sum of Ranks
GPM 2008 - GPM 2009	Negative Ranks	42 <sup>a</sup>	31.06	1304.50
	Positive Ranks	22 <sup>b</sup>	35.25	775.50
	Ties	14 <sup>c</sup>		
	Total	78		

a. GPM 2008 < GPM 2009

b. GPM 2008 > GPM 2009

c. GPM 2008 = GPM 2009

Test Statistics <sup>a</sup>	
	GPM 2008 - GPM 2009
Z	-1.779 <sup>b</sup>
Asymp. Sig. (2-tailed)	.075

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.



**Lampiran 20. Hasil Uji Wilcoxon Signed Rank Test terhadap  
Gross Profit Margin (Lanjutan)**

Ranks		N	Mean Rank	Sum of Ranks
GPM 2009 - GPM 2010	Negative Ranks	39 <sup>a</sup>	26.73	1042.50
	Positive Ranks	19 <sup>b</sup>	35.18	668.50
	Ties	20 <sup>c</sup>		
	Total	78		

a. GPM 2009 < GPM 2010

b. GPM 2009 > GPM 2010

c. GPM 2009 = GPM 2010

Test Statistics <sup>a</sup>	
	GPM 2009 - GPM 2010
Z	-1.455 <sup>b</sup>
Asymp. Sig. (2-tailed)	.146

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

**Lampiran 21. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
*Operating Profit Margin***

Ranks		N	Mean Rank	Sum of Ranks
OPM 2008 - OPM 2009	Negative Ranks	35 <sup>a</sup>	31.76	1111.50
	Positive Ranks	30 <sup>b</sup>	34.45	1033.50
	Ties	13 <sup>c</sup>		
	Total	78		

a. OPM 2008 < OPM 2009

b. OPM 2008 > OPM 2009

c. OPM 2008 = OPM 2009

Test Statistics <sup>a</sup>	
	OPM 2008 - OPM 2009
Z	-.256 <sup>b</sup>
Asymp. Sig. (2-tailed)	.798

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

**Lampiran 21. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
*Operating Profit Margin* (Lanjutan)**

Ranks				
		N	Mean Rank	Sum of Ranks
OPM 2009 - OPM 2010	Negative Ranks	44 <sup>a</sup>	32.55	1432.00
	Positive Ranks	27 <sup>b</sup>	41.63	1124.00
	Ties	7 <sup>c</sup>		
	Total	78		

a. OPM 2009 < OPM 2010

b. OPM 2009 > OPM 2010

c. OPM 2009 = OPM 2010

Test Statistics <sup>a</sup>	
	OPM 2009 - OPM 2010
Z	-.887 <sup>b</sup>
Asymp. Sig. (2-tailed)	.375

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

**Lampiran 22. Hasil Uji *Two Sample T-Test* terhadap *Total Asset Turnover***

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	TATO 2008	1,4777	78	1,00881	,11422
	TATO 2009	1,3209	78	,70586	,07992

Paired Samples Correlations				
		N	Correlation	Sig.
Pair 1	TATO 2008 & TATO 2009	78	.934	.000

Paired Samples Test									
		Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
Pair 1	TATO 2008 - TATO 2009	,15679	,43128	,04883	,05956	,25403	3.211	77	.002

**Lampiran 22. Hasil Uji *Two Sample T-Test* terhadap *Total Asset Turnover* (Lanjutan)**

**Paired Samples Statistics**

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	TATO 2009	1,3209	78	,70586	,07992
	TATO 2010	1,3496	78	,70678	,08003

**Paired Samples Correlations**

		N	Correlation	Sig.
Pair 1	TATO 2009 & TATO 2010	78	.916	.000

**Paired Samples Test**

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	TATO 2009 - TATO 2010	-,02872	,29003	,03284	-,09411	,03667	-.875	77	.385

**Lampiran 23. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
*Return on Investment***

		<b>Ranks</b>		
		N	Mean Rank	Sum of Ranks
ROI 2008 - ROI 2009	Negative Ranks	50 <sup>a</sup>	34.77	1738.50
	Positive Ranks	19 <sup>b</sup>	35.61	676.50
	Ties	9 <sup>c</sup>		
	Total	78		

a. ROI 2008 < ROI 2009

b. ROI 2008 > ROI 2009

c. ROI 2008 = ROI 2009

**Test Statistics<sup>a</sup>**

	ROI 2008 - ROI 2009
Z	-3.179 <sup>b</sup>
Asymp. Sig. (2-tailed)	.001

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

**Lampiran 23. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
Return on Investment (Lanjutan)**

		<b>Ranks</b>		
		N	Mean Rank	Sum of Ranks
ROI 2009 - ROI 2010	Negative Ranks	34 <sup>a</sup>	28.35	964.00
	Positive Ranks	28 <sup>b</sup>	35.32	989.00
	Ties	16 <sup>c</sup>		
	Total	78		

a. ROI 2009 < ROI 2010

b. ROI 2009 > ROI 2010

c. ROI 2009 = ROI 2010

**Test Statistics<sup>a</sup>**

	ROI 2009 - ROI 2010
Z	-.088 <sup>b</sup>
Asymp. Sig. (2-tailed)	.930

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

**Lampiran 24. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
*Return on Equity***

Ranks		N	Mean Rank	Sum of Ranks
	Negative Ranks	48 <sup>a</sup>	35.52	1705.00
ROE 2008 -	Positive Ranks	22 <sup>b</sup>	35.45	780.00
ROE 2009	Ties	8 <sup>c</sup>		
	Total	78		

a. ROE 2008 < ROE 2009

b. ROE 2008 > ROE 2009

c. ROE 2008 = ROE 2009

Test Statistics <sup>a</sup>	
	ROE 2008 - ROE 2009
Z	-2.708 <sup>b</sup>
Asymp. Sig. (2-tailed)	.007

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.



**Lampiran 24. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
Return on Equity (Lanjutan)**

Ranks		N	Mean Rank	Sum of Ranks
ROE 2009 - ROE 2010	Negative Ranks	38 <sup>a</sup>	32.95	1252.00
	Positive Ranks	30 <sup>b</sup>	36.47	1094.00
	Ties	10 <sup>c</sup>		
	Total	78		

a. ROE 2009 < ROE 2010

b. ROE 2009 > ROE 2010

c. ROE 2009 = ROE 2010

Test Statistics <sup>a</sup>	
	ROE 2009 - ROE 2010
Z	-.483 <sup>b</sup>
Asymp. Sig. (2-tailed)	.629

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

**Lampiran 25. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
*Price Earning Ratio***

Ranks		N	Mean Rank	Sum of Ranks
PER 2008 - PER 2009	Negative Ranks	39 <sup>a</sup>	34.90	1361.00
	Positive Ranks	39 <sup>b</sup>	44.10	1720.00
	Ties	0 <sup>c</sup>		
	Total	78		

a. PER 2008 < PER 2009

b. PER 2008 > PER 2009

c. PER 2008 = PER 2009

Test Statistics <sup>a</sup>	
	PER 2008 - PER 2009
Z	-.894 <sup>b</sup>
Asymp. Sig. (2-tailed)	.371

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

**Lampiran 25. Hasil Uji *Wilcoxon Signed Rank Test* terhadap  
Price Earning Ratio (Lanjutan)**

Ranks		N	Mean Rank	Sum of Ranks
	Negative Ranks	54 <sup>a</sup>	41.58	2245.50
PER 2009 -	Positive Ranks	24 <sup>b</sup>	34.81	835.50
PER 2010	Ties	0 <sup>c</sup>		
	Total	78		

a. PER 2009 < PER 2010

b. PER 2009 > PER 2010

c. PER 2009 = PER 2010

Test Statistics <sup>a</sup>	
	PER 2009 - PER 2010
Z	-3.511 <sup>b</sup>
Asymp. Sig. (2-tailed)	.000

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.